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AUTHOR Berke, Joel S.
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ABSTRACT

Raising adequate revenues for educational support has become a problem in many of the nation's school systems, but hardest hit are big-city and urban systems. This crisis exists because cities cannot support educational services with available tax resources, because urban educational costs are higher than those in the suburbs, and because cities function in more restrictive and less rewarding legal frameworks than do suburban and rural areas. In addition, cities provide other services -- sanitation, welfare, and public housing -- and have greater and more diverse financial commitments than do suburban communities. Early in this century, education-aid formulas were designed to compensate for existing disparities between wealthy cities and poorer outlying areas. Now, however, the relative fiscal positions are reversed, although the same formulas apply. Tables present comparative data on 37 metropolitan areas and their suburbs. (RA)

THE IMPACT OF PRESENT PATTERNS OF FUNDING EDUCATION FOR URBAN SCHOOLS

A Paper Prepared for
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San Francisco, April 6, 1970

by

Joel S. Berke

Special Assistant to the Chairman
SURC Policy Institute
and
Adjunct Professor of Political Science
Syracuse University

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This paper summarizes, refines, and supplements a chapter on the financial problems of Urban Education contributed by this author to the report of the 1969 Urban Education Task Force. Both that paper and this could not have been written without the advice and assistance of three colleagues: Professor Seymour Sacks, of the Maxwell School, Mr. John C. Callahan, now of the Advisory Commission on Intergovernmental Relations, and Mr. William Wilken of the Policy Institute. The research and writing was conducted with the support of the Ford Foundation as part of a related Policy Institute study of the allocation of federal aid to education.

Introduction

Raising adequate revenues for the support of education is a threatening problem in a large proportion of the nation's school systems. There are, of course, exceptions: a limited number of enclaves with high nonresidential taxable resources relative to the number of school children; some very wealthy suburban communities with high levels of residential property, income, and educational expectations; and some rural districts with stable or declining populations and relatively minimal educational demands. But in most cities, suburbs, and predominantly rural areas heightened demand for educational services and salaries on the part of professionals and concerned parents are running head-on into local taxpayer revolts, state economy drives, and a pause in increased federal spending. In many areas of the country, we find that school shutdowns, the elimination of special projects, and increasing average class size are being seriously discussed as necessary steps in the face of fiscal crises.

Hardest hit of all are the larger cities of the nation because present patterns of funding fail to compensate for three interacting phenomena which strike there most directly. First, cities are finding it increasingly difficult to support educational services from their own tax resources. Second, education in central cities imposes higher costs than are found in less densely populated areas because of the composition of the city student population and because of higher urban cost factors. Third, cities frequently function under a legal framework that is far more restrictive in its regulations and

far less rewarding in its aid systems than is true of the regulations affecting suburban and rural school districts.

Complicating the plight of large city schools is the existence of a ring of relative affluence in their immediate environs. Sacks, Campbell, and the Advisory Commission on Intergovernmental Relations[1] have studied this phenomenon extensively using a twofold central city-suburban analytical framework which recognizes the fact that metropolitan areas are the context in which school systems compete for resources--for tax dollars, for instructional personnel and the educational program, and ultimately for the graduates of those school systems as they compete for jobs in the metropolitan labor market.

Emphasis in this study will be placed on the disparities between central cities and their surrounding suburban areas in the nation's 37 largest metropolitan areas. The magnitude of the socio-economic and fiscal differentiation that this analysis elucidates indicates that cities and their suburban rings, as fiscal systems, face very different problems and have very different abilities to deal with those problems.

However, in utilizing this framework we do not mean to suggest that all suburbs have similar economic or educational characteristics. The same kinds of problems that affect central cities may also, of course, be found in some surrounding communities that have undergone urbanization in recent years and that now display many of the characteristics that central cities do. To the extent that

they share these characteristics, suburban areas also share the urban financial problems.

Unfortunately, an analysis that focuses upon the relationship of educational to socio-economic and non-educational fiscal developments in a sample as extensive as the 37 largest SMSA's cannot at the same time discuss individual suburban communities. For one thing, the noncoterminality of suburban systems of school and nonschool government defies comparison. There are even difficulties in the case of large cities. Only in states where school districts are coterminous with individual municipal areas (i.e. primarily the New England states) can fiscal comparisons be made between central city and individual suburban governments. Therefore, both the theoretical considerations mentioned above and the practical considerations of data availability dictate an analysis that aggregates the suburban component of individual metropolitan areas and compares that suburban component to its core city.

Much of the data drawn upon for this study was taken from published and unpublished materials of the 1967 Census of Governments. Population estimates are based on interim Census and Rand McNally estimates. Personal income data was allocated to cities and suburbs on the basis of 1966 Sales Management and Survey of Current Business.

Since there are usually a number of governments overlying the central cities in the 37 largest metropolitan areas, finances had to be allocated to the cities by relative population or tax collections, as appropriate. In the case of allocating overlying governmental finances by tax allocators, central city finance reports from the cities

in question were examined to determine the amounts of taxes collected within the city by these overlying governments.

Metropolitan Socio-Economic and Fiscal Development

With that as preface, we turn now to an examination of the impact of the structure of finance on urban school systems.

The roots of the crisis in urban educational finance may be found in general patterns of American metropolitan development. Central cities are growing at a less rapid rate than are their suburbs, and the population shift has resulted in a concentration of lower income and minority group residents in the cities. Between 1960 (Table I) and 1967 the unweighted average population growth in large central cities equalled only 3.8 percent including annexations while the related suburban growth was 17.6 percent. Despite this slower growth--and in some cases even the total absence of growth--population densities in the cities continued to exceed those in the suburbs by an average of fourteen times, and was more than twenty times higher in many central cities of the northeast and midwest. (Table II)

The differential socio-economic character of central cities and suburban populations may be seen in the following figures: central city black population has risen to about 21% according to latest estimates; surrounding areas have a fairly stable 5%. Income differences also are extreme, with central city average family income running more than $1500 to $2000 behind suburban incomes according to two recent surveys.[3] Significantly higher proportions of poor families and significantly lower proportions of families in more

comfortable circumstances live in cities. Nineteen percent of city families have annual incomes under $4000 compared with 12% for suburban families; 33% of city families have incomes over $10,000 compared with 45% in the suburbs.[4]

Economic activity shows a similar picture of central city disadvantage. "In the 10-year period between 1958-1967, retail sales increased at a real rate of 12.6% in central cities of the 37 largest metropolitan areas; at the same time suburban retail sales increased by 105.8%! In another light, the central city share of metropolitan retail sales declined from 63% in 1958 to 54% in 1963 to 49% in 1967." (Table III) Other indicators tell a similar tale. Employment in manufacturing and wholesaling is absolutely declining in central cities while increasing in the outside areas.[5]

Tax Base Deterioration

One major consequence of these trends for educational finance is seen in the decreased capacity of urban communities to raise and to devote resources to the support of their schools. Let us turn to the revenue problem first. The socio-economic phenomena noted above have combined to depress the income base of central cities relative to their suburbs and to cause a much slower growth in the urban property tax base. Since the income of its residents is a major source of public resources, the position of cities as relatively low income areas is a basic problem for educational support. More directly, however, it is the property tax base that is tapped for virtually all locally raised

revenue for education. The relative failure of urban property values to increase with economic growth is, therefore, of immense and disquieting implication for schoolmen.

To start with, with the exception of some southern and western areas, most central cities have lower per capita residential property values than do their suburbs. Similarly, average household values are lower in cities than in their suburbs in 18 of the 19 largest north-eastern and midwestern SMSA's for which reports are available. (Table IV)

What is probably more important, however, is that the trend points toward an intensification of these disparities. In 14 of the 17 largest SMSA's (where there were neither reassessments nor annexations) in the northeast and the midwest between 1961 and 1966 (the latest year for which comprehensive data is available), property values actually declined over the period. In none of the suburban rings in those twenty areas was there less than a 10% growth. In the northeast, suburban property values climbed an average 3 times as much as did those of the central cities; in the midwest, OCC property appreciation was better than 6 times higher than in the core cities. For all sections of the nation, suburban property growth rate was more than 2 1/2 times that of the central cities. (Table V)

Needless to add, growth in educational expenditures far outstrips this slow rate of growth in the urban property tax base. A study by James, Kelly, and Garms documented this phenomenon in 14 large cities between 1930 and 1960.[6] Their finding was that per-pupil educational expenditures had risen three times as fast as property values.

The Problem of Municipal Overburden

Taxable resources, then, are scarcer--and getting scarcer yet--in the core cities than in most other parts of metropolitan America. But what makes the picture even bleaker for urban schools is that cities are unable to devote as large a share of the resources they do have to education than can suburban districts. The immense demands for general government services, the municipal overburden for health, public safety, sanitation, public works, transportation, public welfare, public housing, recreation, to name some of the most obvious, place a far heavier toll on the dense core than they do on the less populous environs. In the aggregate, this phenomenon may be seen in the fact that central cities devoted nearly 65% of their budgets to non-educational services; outlying communities devoted less than 45% of their expenditures to municipal overburden. The reverse of these figures may be obvious, yet they are so important they need stating: core cities can assign only a third of their funds to education, while neighboring communities spend consistently over half of their public money for their schools!

Putting this in dollar terms for 1966, central cities spent an average of $230 per capita on non-educational expenditures while suburban areas spent only $138.00. Suburbs, however, outspent the central cities for education by $170.00 to $136.00 per capita. In total, then, despite their relatively deteriorating resource base, central cities have supported total expenditure levels 15% higher on the average than have their suburbs. (Table VI)

Cities spend less per pupil for education than do other parts of metropolitan areas. The cities also raise about 30% less per capita (Table VII)

for education from local taxes. As a result they are sometimes accused of placing a lower value on education than do their neighbors. In one sense, of course, the charge is a truism. In any meaningful sense, however, the idea that cities care less about education is entirely unsupported by the evidence at hand. It can be made only by those who fail to view education in the context of the other governmental services which make claims on urban tax dollars. Although problems of tax exporting make precision difficult, central city residents appear to pay at least 25% more total local taxes per capita than do residents of other parts of metropolitan areas. And their total tax efforts as measured by taxes as a percent of income is better than 40% higher (Table VIII) than in surrounding areas. Given a tax burden of this comparative weight, the charge that city residents get what they deserve in lower educational support seems entirely unfounded. The impact of the requirements of supporting a vastly higher municipal overburden must be considered in any comparison of city and suburban effort at educational support.

At this point it may be useful to summarize the discussion thus far. We have shown that large metropolitan areas are undergoing a relative decentralization that is leaving core cities--in comparison with outside central city areas--poorer, blacker, less thriving in economic activity, and with a deteriorating tax base. In addition we have noted that urban areas devote a much larger proportion of their expenditure to noneducational functions, and while their expenditure level and tax effort are higher than suburban areas, their expenditures

for education are lower.

Higher Urban Education Costs

An additional consideration that lends particular poignancy to the plight of urban finance remains now to be discussed: dollar for dollar, central cities get less education for their expenditures than do other parts of metropolitan areas. Or to put it another way, urban education generally costs more per unit than does education elsewhere. The reasons for this phenomenon are twofold. First, many items in the school budget cost more in the city; second, the socioeconomic character of the urban school population imposes additional expenses.

Among the major educational budget items that are disproportionately higher for cities is the expense for instructional salaries. As Professor Charles Benson pointed out in a study for the U. S. Civil Rights Commission, "city costs are characterized by a general expenditure raising phenomenon, namely, the age of their teachers. Central city school populations are not growing as rapidly as urban ones. Also, for institutional reasons, cities tend to make promotions internally. On both counts, central cities tend to have school systems that are staffed primarily by teachers of substantial seniority. Again for institutional reasons, teachers are paid largely on the basis of seniority. It follows that central cities must pay higher salaries for teachers even though their salary schedules are not as attractive as those to be found in the suburbs."[7]

In addition, wages and salaries for maintenance, secretarial, and security services are also more costly in large cities, where

Bureau of Labor Statistics indices consistently report higher standards of living. More active unionization and higher incidences of vandalism also play a role in pushing costs upward.

Land acquisition for school buildings also is more costly in cities. While comparisons are complicated by the more sprawling campus-style architecture of non-urban schools, the extraordinarily high cost associated with assembling plots for city schools appears to outweigh land costs outside the city. Francis D. Murnaghan, a school board member in Baltimore, wrote in the Phi Delta Kappan of June 1969 that his city was spending $300,000 an acre for elementary school sites. An intensive study of education in Michigan found that in 1967 Detroit paid an average price per acre of $100,000 in contrast with approximately $6,000 per acre in surrounding school districts.[8]

But the major factor accounting for the inherently costlier nature of schooling in the cities is the makeup of the urban school population. Higher proportions of the culturally disadvantaged, of the poor, of the handicapped, and of immigrants are located in central cities. The special educational needs of these groups require far greater educational resources to enable them to achieve normal grade level performance. "Programs for the culturally disadvantaged, programs for non-English speaking adults and children, programs for children to whom standard English is virtually a foreign language, adult education in general, summer school, programs for the physically and emotionally handicapped (where costs per pupil are greater than normal child costs

by a factor of 4 or 5 to 1) and vocational education characterized by an average cost of 1.35 times those of academic secondary schools -- these are all common aspects of urban education because of the ethnic and socioeconomic makeup of a city."[9]

The percentage of the black student population is one useful index to the need for more educational resources. Black students tend to come from homes that suffer from generations of societal neglect resulting in lower average years of schooling, which frequently was acquired in inferior segregated schools. A host of recent studies have suggested the importance of parental educational background to student achievement.[10]

The high proportions of students from Negro families who are generally unable to provide substitutes and supplements that aid the formal educational process is far higher than the proportion in the general urban population. For example, in 1965 the Negro percentage of the general population of Newark, N. J. was 47%, yet the Negro percentage of enrollment in the public schools was 69.1%. In Buffalo the comparable figures were 17% in the general population and 34.6% in the public schools. Similar patterns may be found in all parts of the nation. The implications for the real cost of education are immense. (Table IX)

In summary, lower city educational expenditures take on an added significance when they are placed in the context of the higher costs inherent in urban education. It is apparent that city school systems would have to spend considerably more than their surrounding areas to provide equal educational results. In fact, as this paper has already noted, cities are actually able to spend less.

Intergovernmental Aid

Urban education systems, of course, do not face these costs alone. Intergovernmental regulation and aid has a long tradition and a central role in educational finance. In the current fiscal year, for example, only 51% of the nation's revenues for elementary and secondary education are raised locally. State governments foot better than 42% of the bill and the federal government provides the remaining 6.5%. We turn now to an analysis of the impact of state and federal financing for schools in large metropolitan areas of the nation.

State regulations as well as state aid have a decided impact that frequently leaves cities at a competitive disadvantage vis-a-vis their environs. For example, Seymour Sacks has noted that in many states it is only the large school districts that must bear the costs of retirement systems, and in some cases, even where smaller districts are responsible for retirement contributions, a heavier assignment is charged to the large city school district or its overlying government. Professor Sacks has also concluded that tax limits frequently are "operative only in so far as they affect the large cities."[11]

Support for this latter view may be found in a report prepared for the 1967 New York State Constitutional Convention. It noted that of the states' 62 cities, ten were operating at better than 90% of their statutory tax limits. Included in that group were all six of the states' cities with over 125,000 population, and five of them were at 99% of their ceilings.[12]

In the area of intergovernmental aid (both state and federal) for education, suburbs received a decided edge in per capita terms in the 37 largest SMSA's. The sum of $64 per capita was received by suburbs

in 1967; $48 per capita by central cities. (Table X) Mirroring the division of taxes and of expenditures discussed earlier, suburban aid was primarily devoted to education, (64% to education - 36% to municipal overburden), central city aid mostly to municipal overburden (38% to education - 62% to overburden).

While cities did somewhat better than their suburbs in non-educational aid, the amount has not been sufficient to compensate the cities for the added costs of urban government. In 1967, while the 37 largest core cities received $105 per capita in total aid and their suburbs $99 per capita, cities expended $50 per capita more for the total of governmental services than did their surrounding areas. (Table XI) In other words, while cities appeared to be receiving more aid (educational and non-educational) than are their neighbors, the amount of aid they received is not sufficient to offset their greater costs. Indeed, the excess of expenditures over aid is approximately 25% greater in the core cities than it is in their suburbs. Thus, cities suffer from both a substantial disparity in the educational aid per capita they receive as well as in the total (education and non-educational) aid they receive relative to their total expenditures.

When we examine the impact of state aid for education, we find that aid systems continue to bear the marks of their origins. Education aid formulas were designed in the first decades of the century to compensate for disparities between the rich cities and the poorer outlying areas. Relative fiscal positions are now reversed, but the formulas continue to give lesser proportions of aid to cities than to

suburbs as many studies have shown. In 1962, for example, the last (Table XII) year for which data on state aid to local schools in the 37 largest SMSA's exists, only three central cities had higher state aid on a per capita basis than did their neighbors. As aid has risen in recent years, this pattern has tended to remain fairly constant, and reapportionment of state legislatures has often operated to reinforce the rural and suburban aid advantage.

The fiscal impact of the structure of federal aid to education is less clear. ESEA I, because of its poverty formula and utilization of AFDC eligibility, funnels more funds into central city than suburban school systems. A number of other major programs, however, seem to aid outside-central-city areas disproportionately. A U. S. Office of Education tabulation last year found that the 50 largest cities of the nation, containing 21.3% of total school enrollments in their combined 28 states, received a lower proportion of their states' Vocational Education aid (15.9%), NDEA Title III aid (16.2%), ESEA II aid (18.1%), and ESEA Title III aid (20.5%). Only in ESEA Title I, where the same cities received 29.9% of their states' funds with 26.4% of the poverty eligibles, did the cities receive an amount proportionate to the number of pupils they have. Existing federal aid programs, then, are clearly unable to compensate for the disadvantageous financial position of urban education systems. Difficulties in the timing of funds, uncertainties in appropriation levels, and the relatively marginal level of support (currently under 7% of elementary and secondary

revenues) make federal aid a weak fiscal reed for drowning central city schoolmen.

Summary

Now to summarize ... In examining the fiscal structure of school support we have suggested that large city school systems are currently in a disproportionately beleaguered condition. Metropolitan decentralization has left them with a less affluent population and a resource base that is failing to grow at a rate sufficient to meet increasing needs. Because large urban areas have disproportionately greater needs for a wide variety of public services, a much lower proportion of their expenditures can be devoted to education than is true in suburban areas. The result is, of course, lower educational expenditures per capita and per pupil in cities than in their environs. Unfortunately these problems are compounded by the inherently more costly nature of urban education: costs per unit are higher in big cities; pupil populations include more children in need of expensive supplementary educational techniques. Nor do we find the structure of intergovernmental aid of any substantial help in alleviating the plight of central city education. State aid systems discriminate against the most urban areas, and federal aid does not work, except through ESEA I , to offer cities compensatory financing.

In one sense this paper has described the impact of funding on urban schools. But in a more profound sense, we have barely scratched the surface. For the real impact behind the statistics on metropolitan disparities are evidenced in dropout rates, student performance below grade level, difficulties in attracting and holding qualified teachers,

and overcrowded classrooms in aged and dilapidated school buildings. By each of those criteria, city school districts are performing more poorly than are districts in their surrounding suburban areas. The costs of these conditions are varied and immense. They are reflected in higher welfare, law enforcement, and job training expenses of the cities, in the flight to the suburbs of the middle class, and in the human tragedy and property destruction related to urban unrest.

To remedy these problems will require new kinds of teaching suited to the particular problems of urban youngsters. Small classes, special programs, and retrained teachers are widely recognized as basic to improved urban education. But though basic, they all cost dearly. Until the patterns of funding described in this paper are radically reformed, there appears to be little hope for significantly raising the quality of education in the large cities of the nation.

Tables

Unless otherwise indicated, the following tables are reprinted from John Callahan, "Metropolitan Disparities--A Second Reading," op. cit.

Table 1
Population Characteristics
37 Largest SMSA's
Central City & Suburbs

Area	% Central City of SMSA Population		% Population Growth 1960-1967	
	1960	1967	Central City	Suburbs
Northeast	38.0%	34.3%	2.3%	16.3%
Washington D.C.	36.8%	29.8%	5.4%	44.6%
Baltimore	52.1	47.0	-1.7	20.3
Boston	22.4	20.9	-3.9	4.9
Newark	24.0	21.0	-2.5	14.9
Patterson-C.P.	23.6	21.6	1.5	13.8
Buffalo	40.8	36.4	-9.6	8.8
New York	72.7	70.0	3.0	18.1
Rochester	43.5	36.8	-5.5	24.9
Philadelphia	46.1	43.3	2.0	14.2
Pittsburgh	25.1	23.6	-7.3	.8
Providence	30.5	26.5	-6.0	14.2
Midwest	47.9	45.4	2.1	13.2
Chicago	57.1	52.4	- .9	19.5
Indianapolis	50.5	50.4	8.3	8.4
Detroit	44.4	40.5	- .6	16.5
Minn-St.Paul	53.7	47.8	-2.9	22.9
Kansas City	43.5	43.3	9.4	10.4
St. Louis	35.6	30.5	-7.7	16.3
Cincinnati	39.6	37.0	- .5	11.0
Cleveland	45.8	39.7	-7.5	19.1
Columbus	62.4	66.9	21.1	-.3
Dayton	36.1	33.1	1.4	15.9
Milwaukee	58.0	57.5	3.2	5.3
South	60.5	57.3	10.7	22.5
Miami	31.2	30.1	11.4	17.4
Tampa-St. Pete	59.1	57.5	10.7	17.9
Atlanta	47.9	44.0	9.8	28.4
Louisville	53.9	50.0	.4	17.1
New Orleans	69.2	62.3	3.4	40.2
Dallas	61.0	62.3	24.6	18.3
Houston	66.1	66.8	22.0	18.5
San Antonio	95.9	85.3	3.2	320.7
West	45.1	41.6	8.3	24.1
Los Angeles-L.B.	41.9	39.1	11.4	25.0
San Bernardino	28.2	28.3	32.8	27.5
San Diego	55.5	55.2	15.3	16.8
San Francisco	41.8	34.8	-6.8	25.5
Denver	53.1	44.9	-1.0	37.8
Portland	45.3	42.0	3.3	18.2
Seattle	50.3	47.0	3.1	17.6
Unweighted avg.	47.2	43.9	3.8	17.6 *

Source: U.S. Bureau of Census. Population Estimates. Series P-25, No.411. December, 1968. City population estimates are either from 1967 Census of Governments, Compendium of Government Finances, Vol.4.No.5 or are Rand-McNally estimates of large-city population in 1966. 1960 population figures are from the 1960 Census of Population.

* This unweighted average for OCC areas does not include the growth rate of the OCC San Antonio area.

Table II

Population Density
Inside (CC) & Outside Central Central City (OCC) Areas
37 Largest Standard Metropolitan Statistical Areas
1960 & 1967

Area	Population Density (per sq. mile)				% Increase 1960-1967	
	CC	OCC	CC	OCC	CC	OCC
	1960		1967			
Washington	12525	574	13207	830	5.4	44.6
Baltimore	12520	408	12313	490	-1.7	20.1
Boston	15157	1226	14565	1469	-3.9	19.8
Newark	16883	1897	16458	2179	-2.5	14.9
Patterson-C.P.	12161	2246	12348	2246	1.5	13.8
Buffalo	12995	494	11741	537	-9.6	8.7
New York	25940	1586	26730	1873	3.0	18.1
Rochester	8611	182	8135	227	-5.5	24.7
Philadelphia	15523	684	15833	781	2.0	14.2
Pittsburgh	10987	602	10182	606	-7.3	0.7
Providence	11528	830	10833	947	-6.0	14.1
Northeast	14075	975	13849	1108	-2.2	17.6
Chicago	15993	763	15856	912	-0.9	19.5
Indianapolis	6804	155	6217	169	-8.6	9.0
Detroit	12102	1153	12029	1343	-0.6	16.5
Minn.-St.Paul	7584	343	7362	421	-2.9	22.7
Kansas City	3658	234	3467	260	-5.2	11.1
St. Louis	12295	334	11346	388	-7.7	16.2
Cincinnati	6527	369	6410	410	-1.8	11.1
Cleveland	11528	716	10668	853	-7.5	19.1
Columbus	5276	202	5009	205	-5.4	1.5
Dayton	7715	278	7189	322	-6.8	15.8
Milwaukee	8237	393	8500	414	3.2	5.3
Midwest	8884	449	8550	518	-4.0	13.4
Miami	8579	320	9559	376	11.4	17.5
Tampa-St.Pete	3710	268	3659	320	-1.4	19.4
Atlanta	3584	333	3934	428	9.8	28.5
Louisville	6620	394	6644	461	0.4	17.0
New Orleans	3061	158	3165	222	3.4	40.5
Dallas	2428	105	2871	124	18.2	18.1
Houston	2860	81	2528	98	-11.6	21.0
San Antonio	4268	16	3896	69	-8.7	331.3
South	4389	209	4532	262	2.7	23.1
Los Angeles L.B.	5635	901	5792	1138	2.8	26.3
San Bernardino	3096	22	2313	28	-25.3	27.3
San Diego	2985	113	2153	136	-27.9	20.4
San Francisco	11420	647	10645	813	-6.8	25.7
Denver	6956	121	4991	168	-28.2	38.8
Portland	5563	125	4425	149	-20.5	19.2
Seattle	6793	133	7005	156	3.1	17.3
West	6664	295	5332	370	-14.7	25.0
Unweighted avg.	8922	525	8640	607	- 4.1	18.4*

Source: U.S. Bureau of the Census. Population Estimates. Series P-25, No. 411, December 1968. City population estimates are from the 1967 Census of Governments, Compendium of Government Finances, Vol.4.,No.5,or are from Rand-McNally estimates of large city population data in 1966. 1960 Population data is from the 1960 Census of Population. (N.B. Metro. definitions are same for 1960 and 1967.) Area data is from the City-County Data Book (1967) updated to take into account various central city annexations where they have occured post-1960.

*does not include OCC area of San Antonio.

Table III

% Increase in Retail Sales, Deflated by General Price Increase
Central City (CC) and Outside Central City (OCC) Areas
1958-1967

% Retail Sales in Central City (CC) 1958 & 1967
37 Largest Standard Metropolitan Statistical Areas

Area	% Retail Sales in CC (CC/SMSA) 1958	1963	1967	% Increase (Real) in Retail Sales 1958-1967 CC	OCC
Washington	52.1%	42.1%	32.9%	10.5%	134.8%
Baltimore	71.4	58.1	53.4	4.9	128.2
Boston	38.9	31.2	26.0	-1.4	79.2
Newark	30.0	25.8	21.2	-14.1	37.1
Patterson-C.P.	36.0	23.9	24.6	.9	74.5
Buffalo	52.2	40.1	38.9	-9.9	54.7
New York	72.9	67.1	64.8	9.7	60.2
Rochester	60.4	52.9	48.5	18.1	91.3
Philadelphia	51.1	43.4	40.2	6.2	65.4
Pittsburgh	37.5	34.1	33.5	7.8	28.7
Providence	55.7	50.4	31.2	-36.3	73.1
Northeast	(50.7)	(42.6)	(37.7)	(-.3)	(75.2)
Chicago	65.3	56.9	51.5	5.3	86.6
Indianapolis	76.8	65.5	60.4	20.0	160.8
Detroit	51.1	42.7	36.1	.7	86.4
Minn.-St. Paul	73.4	61.5	54.4	7.9	149.7
Kansas City	59.9	63.3	50.1	55.2	64.3
St. Louis	48.1	37.5	32.7	-7.6	76.2
Cincinnati	64.2	57.0	45.0	4.6	129.4
Cleveland	74.0	54.8	39.6	-15.2	269.1
Columbus	80.2	69.0	67.2	22.8	141.9
Dayton	60.5	47.4	41.3	3.6	125.5
Milwaukee	73.1	63.1	58.4	7.5	108.3
Midwest	(66.0)	(56.2)	(48.8)	(9.5)	(127.1)
Miami	54.9	40.4	37.5	-2.5	98.2
Tampa-St.Pete.	75.4	66.6	65.8	30.9	108.9
Atlanta	71.4	62.8	57.6	37.7	153.9
Louisville	70.5	64.0	57.5	14.0	101.8
New Orleans	79.0	71.3	65.3	21.0	141.9
Dallas	77.7	71.2	68.4	36.6	119 2
Houston	75.7	82.4	74.8	55.9	63.3
San Antonio	91.2	90.0	89.6	36.4	79.9
South	(74.4)	(68.6)	(64.5)	(28.7)	(108.3)
Los Angeles-L.B.	48.8	41.3	39.9	22.2	75.4
San Bernardino	44.9	42.1	na.	na.	na.
San Diego	64.0	56.4	53.9	25.6	91.8
San Francisco	54.5	48.0	43.4	16.3	81.6
Denver	70.5	55.9	53.3	11.1	132.4
Portland	76.3	58.8	59.6	28.1	180.3
Seattle	71.7	63.5	54.3	18.0	152.5
West	(61.5)	(52.3)	(49.0)	(20.2)	(119.0)
Unweighted avg. 36 SMSA's	63.0	54.1	49.3	12.6	105.8

Source: U.S. Bureau of the Census. Census of Business - 1958, Vol. II, Census of Business - 1963, Vol. II, and Census of Business - 1967, Vol. II.

TABLE IV

AVERAGE HOUSEHOLD VALUE
CENTRAL CITY AND OUTSIDE CENTRAL CITY
SELECTED LARGE SMSAS
1961 - 1966

		1961			1966		
		CC	OCC	OCC-CC ratio	CC	OCC	
Northeast							
Washington, D.C.	D.C.	18900	19851	1.05	1.15	22300	25589
Baltimore	Md.	9200	14400	1.57	1.92	8900	17096
Boston	Mass.	13200	NA	NA	NA	14900	NA
Newark	N.J.	12200	20483	1.68	1.46	16000	23429
Paterson - C.P.	N.J.	NA	NA	NA	1.33	19000	25359
Buffalo	N.Y.	NA	NA	NA	1.92	9500	18252
New York	N.Y.	20200	20711	1.03	1.14	21700	24811
Rochester	N.Y.	11900	18728	1.57	1.91	11000	20958
Philadelphia	Pa.	8500	13880	1.63	1.84	8800	16226
Pittsburgh	Pa.	13200	13772	1.04	1.09	11600	12623
Providence	R.I.	12600	NA	NA	NA	16600	NA
Midwest							
Chicago	Ill.	18000	19693	1.09	1.10	17300	18965
Indianapolis	Ind.	11900	16289	1.37	1.55	10400	16134
Detroit	Mich.	11400	NA	NA	NA	19600	NA
Minn. - St. Paul	Minn.	14107	17683	1.25	1.07	15807	16930
Kansas City	Mo.	11368	13054	1.15	.75	12169	9128
St. Louis	Mo.	12300	14571	1.18	1.35	12100	16272
Cincinnati	Ohio	15900	19039	1.19	1.15	15800	18190
Cleveland	Ohio	14500	23124	1.59	1.61	14800	23785
Columbus	Ohio	13900	18446	1.33	1.28	15100	19276
Dayton	Ohio	NA	NA	NA	1.25	13300	16578
Milwaukee	Wis.	14700	NA	NA	NA	15900	NA
South							
Miami	Fla.	NA	NA	NA	.92	17500	16093
Tampa - St. Pete.	Fla.	NA	NA	NA	NA	NA	NA
Atlanta	Ga.	15000	13027	.87	.79	15761	12478
Louisville	Ky.	10300	13180	1.28	1.40	11900	16612
New Orleans	La.	17300	14200	.82	.91	19500	17700
Dallas	Tex.	NA	NA	NA	NA	NA	NA
Houston	Tex.	NA	NA	NA	NA	NA	NA
San Antonio	Tex.	8900	17305	1.94	NA	NA	NA
West							
Los Angeles - L.B.	Calif.	20435	20565	1.01	.84	28958	24234
San Bernadino R&O	Calif.	NA	NA	NA	NA	NA	NA
San Diego	Calif.	NA	NA	NA	.88	19000	16734
San Francisco - Oak.	Calif.	21416	20639	.96	.84	30286	26000
Denver	Colo.	15200	15674	1.03	.96	16200	15523
Portland	Ore.	10200	11833	1.16	1.29	12200	15681
Seattle	Wash.	15200	15585	1.03	.92	17400	15946

Source: 1962 Census of Governments, Taxable Property Values
1967 Census of Government, Taxable Property Values

Table V

Growth of Property Values

Inside (CC) and Outside Central City (OCC) Areas

37 Largest Standard Metropolitan Statistical Areas

1961 & 1966

Area	Total SMSA Property Values (millions)[1] 1961	1966	% Values in CC 1961	1966	% Growth in Values 1961-1966 CC	OCC
Washington	$5406	$8686	43.0%	34.9%	30.2%	83.6%
Baltimore	4124	5074	47.9	40.6	4.3	40.3
Boston	5799	4462	23.1	16.7	2.3	52.8
Newark	2864	7095	20.8	17.6	109.0 *	157.9 *
Patterson-C.P.	1774	8289	na.	na.	na.	na.
Buffalo	2405	2555	44.6	42.1	.3	11.0
New York	32703	40738	79.8	78.3	22.1	48.5
Rochester	1349	1644	49.4	41.6	2.5	40.8
Philadelphia	6901	9055	58.4	48.4	8.8	62.6
Pittsburgh	3978	4407	30.2	27.9	2.2	14.5
Providence	1766	2001	33.7	29.7	-.2	20.2
Northeast			43.1	37.8	18.2	53.2
Chicago	16339	18915	49.4	44.5	4.5	26.8
Indianapolis	1110	1462	50.1	43.4	14.0	49.5
Detroit	6830	8570	48.9	37.2	-4.6	54.3
Minn.-St.Paul	840	1039	59.6	49.1	1.8	56.0
Kansas City	1150	1562	55.0	52.8	13.8 **	24.1 **
Cincinnati	2548	3548	42.3	30.6	7.4	67.5
St. Louis	3744	4348	32.8	29.8	5.7	21.2
Cleveland	4389	4915	40.4	34.3	-5.1	23.5
Columbus	1487	1810	57.9	56.0	21.9 **	31.6 **
Dayton	1392	1665	na.	30.3	na.	na.
Milwaukee	3213	3916	51.6	46.5	9.7	34.9
Midwest			48.8	41.3	6.9	38.9
Miami	2540	5556	na.	29.2	na.	na.
Tampa-St. Pete	1849	2763	na.	na.	na.	na.
Atlanta	1157	1859	43.5	33.7	24.7	88.4
Louisville	959	3524	50.9	49.1	227.3 *	251.8 *
New Orleans	769	899	83.0	78.2	10.2	49.6
Dallas	1028	1461	na.	na.	na. **	na. **
Houston	1710	2237	na.	51.7	na. **	na. **
San Antonio	494	577	72.3	na.	na.	na.
South			62.4	48.4	87.4	129.9
Los Angeles-L.B.	10552	14928	40.1	41.6	44.4	39.4
San Bernardino	1199	1811	na.	na.	na.	na.
San Diego	1303	1651	54.5	54.3	26.2	27.3
San Francisco	3731	5316	39.6	33.3	19.6	57.4
Denver	1444	1795	55.7	49.9	11.2	40.8
Portland	1177	1190	53.0	40.2	-23.4 *	28.8 *
Seattle	1064	1532	55.5	46.7	21.2	72.4
West			49.7	44.3	16.5	44.4
Total			48.9	41.9	21.1	54.4

Source: U. S. Bureau of the Census. 1962 Census of Governments. Taxable Property Values; U.S. Bureau of the Census. 1967 Census of Governments. Taxable Property Values. Vol. II.

1. Refers to gross locally-assessed real property before exemptions.

* Assessment
** Annexation

Table VI

Per Capita, Total, Education, and Noneducation Expenditures

37 Largest SMSA's

Central City & Outside Central City Areas

1966-1967

		Total Exp.		Ed. Exp.		Non-ed. Exp.	
		CC	OCC	CC	OCC	CC	OCC
Northeast							
Washington, D.C.	D.C.	$564	$316	$148	$179	$416	$137
Baltimore	Md.	375	286	124	168	251	118
Boston	Mass.	482	321	92	137	390	184
Newark	N.J.	540	390	169	144	371	165
Patterson-C.P.	N.J.	270	273	97	151	173	122
Buffalo	N.Y.	392	372	128	207	264	165
New York	N.Y.	518	520	146	260	372	260
Rochester	N.Y.	499	403	158	265	341	138
Philadelphia	Pa.	293	255	126	139	167	116
Pittsburgh	Pa.	319	232	104	137	215	95
Providence	R.I.	241	201	94	109	147	92
		(408)	(317)	(126)	(160)	(282)	(145)
Midwest							
Chicago	Ill.	339	234	103	155	236	79
Indianapolis	Ind.	312	268	139	173	173	95
Detroit	Mich.	362	352	130	209	232	143
Minn.-St. Paul	Minn.	369	424	113	231	256	193
Kansas City	Mo.	303	238	137	127	166	111
St. Louis	Mo.	295	266	133	146	162	120
Cincinnati	Ohio	460	200	201	107	259	93
Cleveland	Ohio	328	282	132	144	196	138
Columbus	Ohio	299	267	111	162	188	105
Dayton	Ohio	353	228	161	132	192	96
Milwaukee	Wis.	416	383	151	165	265	218
		(349)	(286)	(137)	(159)	(211)	(126)
South							
Miami	Fla.	346	281	136	136	210	145
Tampa-St. Pete.	Fla.	305	216	113	113	192	103
Atlanta	Ga.	316	279	134	154	182	125
Louisville	Ky.	284	250	126	161	158	89
New Orleans	La.	233	318	93	143	140	175
Dallas	Tex.	219	290	91	177	128	113
Houston	Tex.	260	326	113	209	147	117
San Antonio	Tex.	204	208	101	145	103	63
		(271)	(271)	(113)	(155)	(158)	(116)
West							
Los Angeles-L.B.	Calif.	454	376	164	184	290	192
San Bernardino R&O	Calif.	471	435	202	219	269	216
San Diego	Calif	383	391	135	209	248	182
San Francisco-Oak.	Calif.	486	463	131	216	355	247
Denver	Col.	342	278	131	164	211	114
Portland	Ore.	378	256	150	172	228	84
Seattle	Wash.	326	376	127	226	199	150
		(406)	(368)	(149)	(199)	(257)	(169)
Unweighted average 37 SMSA's		363	308	136	170	230	138

Source: ACIR compilation.

Table VII
Per Capita Total, Educational, & Non-Educational Taxes
Central City & Outside Central City
37 Largest SMSA's
1966-1967

		Per Capita Taxes					
		Total		Education		Non-Education	
		CC	OCC	CC	OCC	CC	OCC
Northeast		(223)	(174)	(61)	(105)	(159)	(79)
Washington, D.C.	D.C.	$340	$147	NA	NA	NA	NA
Baltimore	Md.	193	127	NA	NA	NA	NA
Boston	Mass.	232	162	$55	$108	$177	$54
Newark[a]	N.J.	259	224	57	128	202	95
Paterson-C.P.[a]	N.J.	180	214	74	135	106	79
Buffalo	N.Y.	221	172	40	55	181	118
New York	N.Y.	305	255	90	139	215	115
Rochester	N.Y.	213	176	68	116	145	60
Philadelphia	Pa.	176	139	51	85	125	54
Pittsburgh	Pa.	176	126	52	71	124	55
Providence	R.I.	157	169	NA	NA	NA	NA
Midwest		(187)	(145)	(75)	(89)	(113)	(56)
Chicago	Ill.	189	168	65	104	124	64
Indianapolis	Ind.	180	141	78	98	102	42
Detroit	Mich.	170	160	50	95	119	64
Minn.-St. Paul	Minn.	190	175	63	107	128	68
Kansas City	Mo.	206	113	86	66	120	47
St. Louis	Mo.	203	137	71	87	132	50
Cincinnati	Ohio	193	110	79	69	114	41
Cleveland	Ohio	181	172	81	112	100	59
Columbus	Ohio	129	146	67	108	62	39
Dayton	Ohio	217	113	107	78	111	35
Milwaukee	Wis.	203	163	73	55	130	107
South		(135)	(104)	(45)	(52)	(90)	(52)
Miami	Fla.	197	152	62	62	135	90
Tampa-St. Pete	Fla.	142	106	44	44	98	62
Atlanta	Ga.	159	105	56	55	103	51
Louisville	Ky.	135	110	39	76	96	34
New Orleans	La.	109	60	39	10	70	50
Dallas	Tex.	142	108	51	60	91	48
Houston	Tex.	122	154	41	99	81	55
San Antonio	Tex.	71	34	28	11	43	23
West		(230)	(173)	(95)	(91)	(135)	(83)
Los Angeles-L.B.	Calif.	250	225	100	100	150	125
San Bernardino, R & O	Calif.	234	202	115	99	119	103
San Diego	Calif.	169	177	73	87	96	91
San Francisco-Oak.	Calif.	322	222	85	127	237	95
Denver	Col.	220	154	114	89	107	65
Portland	Ore.	208	131	91	79	118	52
Seattle	Wash.	205	100	85	53	119	47
Weighted average for 37 SMSA's		219	170				
Weighted average for 34 SMSA's		217	172	73	96	144	76
Unweighted averages		195	150[1]	69[2]	84	126	66

a. Educational taxes are for 1967-1968.
1. For 37 SMSA's. 2. For 34 SMSA's.

Table VIII
Taxes as a % of Personal Income
37 Largest Metro. Areas
Central City & Suburbs
1966-1967

Metro. Area	Taxes (Local) as a % of Personal Income	
	Central City	Outside Central City
Washington	9.1%	4.4%
Baltimore	7.2	3.5
Boston	8.4	4.0
Newark	8.8	5.5
Patterson-Clifton	6.4	6.2
Buffalo	7.7	5.2
New York	8.0	5.6
Rochester	6.4	4.8
Philadelphia	6.2	4.0
Pittsburgh	5.8	3.9
Providence	5.4	5.6
Northeast	7.2	4.8
Chicago	5.2	3.9
Indianapolis	5.3	3.9
Detroit	4.9	4.2
Minneapolis-St. Paul	5.1	4.8
Kansas City	6.3	3.4
St. Louis	7.0	3.8
Cincinnati	6.3	3.5
Cleveland	6.4	4.2
Columbus	4.8	3.9
Dayton	6.8	3.2
Milwaukee	6.4	3.9
Midwest	5.9	3.9
Miami	6.7	4.6
Tampa-St. Petersburgh	5.3	4.2
Atlanta	5.1	2.9
Louisville	4.6	3.2
New Orleans	3.7	2.1
Dallas	4.5	3.3
Houston	4.0	5.3
San Antonio	3.3	1.0
South	4.7	3.3
Los Angeles-Long Beach	6.3	6.3
San Bernardino - Riverside	8.2	8.0
San Diego	5.2	6.1
San Francisco	7.1	5.7
Denver	6.5	5.0
Portland	5.9	4.2
Seattle	3.7	3.5
West	6.1	5.5
Total	6.1	4.3

Source: ACIR compilation.

TABLE IX

LARGE CENTRAL CITY POPULATION
PERCENT NEGRO

	1900	1950	1960	1965 (Estimate)	Proportion Negro in Public Elementary Schools
East					
Baltimore, Md.	16%	24%	35%	38%	64.3%
Boston, Mass.	2	5	9	13	23.9
Newark, N.J.	3	17	34	47	69.1
Buffalo, N.Y.	1	6	13	17	34.6
New York, N.Y.	3	10	14	18	30.1
Rochester, N.Y.	NA	NA	NA	NA	NA
Philadelphia, Pa.-N.J.	5	18	26	31	58.6
Pittsburgh, Pa.	5	12	17	20	39.4
MidWest					
Chicago, Ill.	2	14	23	28	52.8
Indianapolis, Ind.	9	15	21	23	30.8
Detroit, Mich.	1	16	29	34	55.3
Minneapolis, Minn.	1	1	2	4	7.2
St. Paul, Minn.	NA	NA	NA	NA	NA
Kansas City, Mo.-Kans.	11	12	18	22	42.4
St. Louis, Mo.-Ill.	6	18	29	36	63.3
Omaha, Nebr.-Iowa	NA	NA	NA	NA	NA
Cincinnati, Ohio-Ky.-Ind.	4	16	22	24	40.3
Cleveland, Ohio	2	16	29	34	53.9
Columbus, Ohio	7	12	16	18	26.8
Toledo, Ohio	NA	NA	NA	NA	NA
Milwaukee, Wis.	0	3	8	11	26.5
South					
Birmingham, Ala.	NA	NA	NA	NA	NA
Atlanta, Ga.	40	37	38	44	54.7
Louisville, Ky.-Ind.	NA	NA	NA	NA	NA
New Orleans, La.	27	32	37	41	15.5
Oklahoma City, Okla.	NA	NA	NA	NA	NA
Memphis, Tenn.-Ark.	19	37	37	40	53.2
Dallas, Tex.	21	13	19	21	27.5
Houston, Tex.	33	21	23	23	33.9
Norfolk, Va.	NA	NA	NA	NA	NA
West					
Long Beach, Calif.	NA	NA	NA	NA	NA
Los Angeles, Calif.	2	9	14	17	NA
San Diego, Calif.	NA	5	6	7	11.6
San Francisco, Calif.	1	6	10	12	28.8
Denver, Colo.	3	4	6	9	14.0
Portland, Oreg.-Wash.	NA	NA	NA	NA	NA
Seattle, Wash.	1	3	5	7	10.5

Sacks. Educational Finance in Large Cities, forthcoming from Syracuse University Press, 1970, a volume in the Education in Large Cities Series.

Table X
Per Capita Intergovernmental Aid--Education & Non-Education
37 Largest SMSA's
Central City & Outside Central City
1966-1967

		Total		Education		Non-Education	
		CC	OCC	CC	OCC	CC	OCC
Northeast		133	98	46	64	86	34
Washington, D.C.	D.C.	182	81	21	56	161	25
Baltimore	Md.	174	101	40	65	134	36
Boston	Mass.	179	74	44	32	135	42
Newark[a]	N.J.	144	53	68	27	76	26
Paterson-C.P.[a]	N.J.	53	37	29	26	24	11
Buffalo	N.Y.	137	165	72	112	65	53
New York	N.Y.	220	163	66	119	154	44
Rochester	N.Y.	145	195	71	133	74	62
Philadelphia	Pa.	70	61	41	46	29	15
Pittsburgh	Pa.	87	69	35	54	52	15
Providence[b]	R.I.	67	76	24	35	43	41
Midwest		88	89	35	54	54	35
Chicago	Ill.	88	55	37	34	51	21
Indianapolis	Ind.	76	82	47	61	29	21
Detroit	Mich.	126	115	63	83	63	32
Minn.-St. Paul	Minn.	100	127	32	87	68	40
Kansas City	Mo.	64	73	48	49	16	24
St. Louis	Mo.	57	57	38	46	19	11
Cincinnati	Ohio	108	60	26	40	82	20
Cleveland	Ohio	85	59	22	24	63	35
Columbus	Ohio	61	84	23	53	38	31
Dayton	Ohio	73	72	27	46	46	26
Milwaukee	Wis.	134	190	18	67	116	123
South		65	87	47	74	18	13
Miami	Fla.	74	70	64	64	10	6
Tampa-St. Pete.	Fla.	68	60	56	56	12	4
Atlanta	Ga.	68	110	39	95	29	15
Louisville	Ky.	72	72	44	54	28	18
New Orleans	La.	71	115	41	65	30	50
Dallas	Tex.	34	75	30	72	4	3
Houston	Tex.	45	85	40	83	5	2
San Antonio	Tex.	90	107	62	104	28	3
West		136	133	59	78	76	55
Los Angeles-L.B.	Calif.	129	147	47	75	82	72
San Bernardino R&O	Calif.	196	174	103	90	93	84
San Diego	Calif.	140	176	65	91	75	85
San Francisco-Oak.	Calif.	187	147	42	73	145	74
Denver	Col.	94	78	31	53	63	25
Portland	Ore.	76	36	46	63	30	23
Seattle	Wash.	127	124	80	103	47	21
Weighted average for 37 SMSA's		128	100	48	64	80	36
Unweighted		105	99	45	66	60	33

a. Educational aid figures are for 1967-68.
b. Federal aid components are an average of 1965-66 and 1967-68 figures.

Source: ACIR compilation.

TABLE XI

Per Capita Expenditures, Aids, & Non-Aided Expenditures
37 Largest SMSA's
1957-1967

Fiscal Item	Central City	Suburbs	CC/OCC Ratio
1957			
Expenditures	$198	$156	1.27
Aid	40	40	1.00
Non-aided Expenditures	148	116	1.28
1964			
Expenditures	304	265	1.15
Aid	78	78	1.00
Non-aided Expenditures	226	187	1.21
1967			
Expenditures	363	308	1.18
Aid	105	99	1.07
Non-aided Expenditures	258	209	1.23

TABLE XII
Education Aid Per Capita
Central City (CC) and Outside Central City (OCC) Area
Selected Large Metropolitan Areas
1962

Metropolitan Area	CC	OCC	Exhibit Total Education Aid as a % Total Education Expenditures Central City Areas (CC)
New York	$30.19	$ 66.17	38.7%
Chicago	15.31	20.45	23.2
Los Angeles	36.19	102.30	35.8
Philadelphia	17.45	24.17	31.9
Detroit	23.62	39.49	25.2
Baltimore	19.83	31.61	24.6
Houston	31.33	51.98	49.1
Cleveland	6.76	12.76	10.4
St. Louis	18.20	24.83	32.9
Milwaukee	13.43	11.91	20.6
San Francisco	23.72	98.34	34.3
Boston	6.54	7.78	13.0
Dallas	27.13	38.74	36.5
New Orleans	29.06	39.01	69.6
Pittsburgh	11.43	34.53	22.3
San Diego	37.43	63.87	35.6
Seattle	42.46	80.03	47.5
Buffalo	25.45	59.80	42.9
Cincinnati	7.73	32.34	12.4
Memphis	22.20	32.34	45.7
Denver	14.06	34.70	17.3
Atlanta	21.25	39.02	37.0
Minneapolis	19.51	93.73	31.7
Indianapolis	18.53	27.89	26.5
Kansas City	20.69	30.21	27.6
Columbus	9.28	28.31	15.1
Newark	15.48	12.04	16.5
Louisville	17.53	28.02	40.9
Portland (Oregon)	21.05	53.52	26.6
Long Beach	34.91	90.06	40.6
Birmingham	31.70	37.85	78.3
Oklahoma City	23.19	13.39	34.5
Rochester	24.56	67.05	30.9
Toledo	8.54	47.51	10.5
St. Paul	17.78	102.03	30.5
Norfolk	17.89	28.28	37.3
Omaha	5.60	10.46	11.3

Source: U.S. Bureau of Census, Census of Governments, 1962.

Footnotes

[1]Alan Campbell and Seymour Sacks, Metropolitan America, New York: Free Press, 1967; Advisory Commission on Intergovernmental Relations, Fiscal Balance in the American Federal System. Washington, GPO, 1967.

[2]Current Population Reports, Population Characteristics Series, p. 20, no. 181, April 21, 1969, Bureau of the Census, U. S. GPO.

[3]"Survey of Buying Power", Sales Management, June 1967 and June 1969.

[4]Bureau of the Census, Trends in Social and Economic Conditions in Metropolitan Areas, P-23 No. 27, Feb. 7, 1969, pp. 49, 42.

[5]See for example ACIR Fiscal Balance in the American Federal System, Vol. 2 Metropolitan Fiscal Disparities p. 54 and John F. Kain, "The Distribution and Movement of Jobs and Industry," in Chamber of Commerce of the United States. The Metropolitan Enigma (Second report) 1967, p. 11.

[6]H. Thomas James, James A. Kelly, and Walter Garms, Determinants of Educational Expenditures in Large Cities of the United States, School of Education, Stanford University, 1966.

[7]Charles Benson, "Education Finance and Its Relation to School Opportunities of Minority Groups." Prepared for the U. S. Commission on Civil Rights, 1966, p.8.

[8]James W. Guthrie et. al., Schools and Inequality. The Urban Coalition, 1969, p. 208.

[9]1969 HEW Urban Education Task Force Report as it appeared in the Congressional Record of January 20, 1970, p. E29.

[10]For a good discussion of a number of these studies and for their findings in Michigan, see James W. Guthrie et. al., op. cit. pp. 223-231.

[11]Seymour Sacks, Educational Finance in Large Cities, forthcoming from Syracuse University Press, 1970. A volume in the Education in Large Cities Series.

[12]New York State Temporary Commission on the Constitutional Convention. Local Finance. January, 1967 pp. 53-55.